

**AMENDMENTS TO THE SPECIFICATION:**

Please amend the specification as follows:

In page 1, line 4, below the title of the invention and before the section titled "Field of the Invention," please insert the following paragraph.

The present application is a division of U.S. Patent Application No. 09/739,401, filed on December 19, 2000, entitled "MULTI-LEVEL FLASH EEPROM CELL AND METHOD OF MANUFACTURE THEREOF," now Patent No. 6,630,709 (issued on Oct. 7, 2003). The present application also claims priority to related Korean Patent Application No. 1999-60508, filed in the Korean Patent Office on Dec. 22, 1999, the entire contents of which are incorporated herein by references.